

Reclassified Claims ¹									
Ref #	Name of Claimant	Affected Claim No.	Asserted & Surviving Claim Amounts ²	503(b)(9) Administrative Priority Claim	Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim
7.	Asia Socks Inc	8568	Asserted	\$173,945.46					\$173,945.46
			Surviving	\$0.00					\$173,945.46
8.	Baby Coca for Wears and Textiles Co.	1262	Asserted	\$157,059.12					\$157,059.12
			Surviving	\$0.00					\$157,059.12
9.	Baby Coca for Wears and Textiles Co.	1263	Asserted	\$24,986.64					\$24,986.64
			Surviving	\$0.00					\$24,986.64
10.	Baby Coca for Wears and Textiles Co.	1525	Asserted	\$74,968.26					\$74,968.26
			Surviving	\$0.00					\$74,968.26
11.	Baby Coca for Wears and Textiles Co.	1754	Asserted	\$137,756.24					\$137,756.24
			Surviving	\$0.00					\$137,756.24
12.	Baby Coca for Wears and Textiles Co.	1999	Asserted	\$116,651.44					\$116,651.44
			Surviving	\$0.00					\$116,651.44
13.	Baby Coca for Wears and Textiles Co.	2074	Asserted	\$55,594.28					\$55,594.28
			Surviving	\$0.00					\$55,594.28
14.	Baby Coca for Wears and Textiles Co.	2088	Asserted	\$266,050.25					\$266,050.25
			Surviving	\$0.00					\$266,050.25
15.	Baby Coca for Wears and Textiles Co.	2096	Asserted	\$93,984.82					\$93,984.82
			Surviving	\$0.00					\$93,984.82
16.	Billion Best Industrial Limited	8155	Asserted	\$153,488.65					\$1,403,429.95
			Surviving	\$0.00					\$1,556,918.60
17.	Billion Best Industrial Limited	8156	Asserted	\$205,447.70					\$1,053,362.20
			Surviving	\$29,743.18					\$1,229,066.72
18.	BLANCOS PILESO SA DE CV	6292	Asserted	\$79,221.44					\$79,221.44
			Surviving	\$0.00					\$79,221.44
19.	Blancos Pileso SA DE CV	6296	Asserted	\$20,941.80					\$20,941.80
			Surviving	\$0.00					\$20,941.80
20.	BLANCOS PILESO SA DE CV	6401	Asserted	\$11,730.19					\$11,730.19
			Surviving	\$0.00					\$11,730.19
27.	FOUND DESIGN STUDIO LIMITED	12890	Asserted	\$2,500.00					\$2,500.00
			Surviving	\$0.00					\$2,500.00
28.	FUZHOU FUSHAN PNEUMATIC CO.,LTD.	4541	Asserted	\$1,280,065.72					\$1,280,065.72
			Surviving	\$144,664.84					\$1,135,400.88
29.	Gaia Group, Inc.	4279	Asserted	\$12,600.00					\$161,768.44
			Surviving	\$11,374.05					\$162,994.39
34.	HANGZHOU IN-CHOICE IMPORT AND EXPORT CO., LTD	4587	Asserted	\$283,341.12					\$283,341.12
			Surviving	\$0.00					\$283,341.12
35.	HANGZHOU IN-CHOICE IMPORT AND EXPORT CO., LTD	4588	Asserted	\$99,197.40					\$259,956.96
			Surviving	\$0.00					\$359,154.36
36.	Hangzhou In-Choice Import and Export Co., Ltd	4609	Asserted	\$109,669.53					\$216,378.64
			Surviving	\$0.00					\$326,048.17
37.	Hangzhou In-Choice Import and Export Co., Ltd	4616	Asserted	\$171,875.70					\$171,875.70
			Surviving	\$4,024.80					\$167,850.90
39.	Hong Kong City Toys Factory Limited	1623	Asserted	\$361,005.45					\$361,005.45
			Surviving	\$0.00					\$361,005.45
40.	House & Home Ltd	492	Asserted	\$25,498.80					\$25,498.80
			Surviving	\$0.00					\$25,498.80
41.	House & Home Ltd.	790	Asserted	\$113,808.60					\$113,808.60
			Surviving	\$0.00					\$113,808.60

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44.	Jordache Enterprises, Inc.	7845	Asserted	\$1,818,417.10				\$2,365,623.20	\$4,184,040.30
			Surviving	\$1,138,752.56				\$3,045,287.74	\$4,184,040.30
45.	MAYFAIR ACCESSORIES INTL LTD	14249	Asserted	\$369,636.58				\$369,636.58	\$369,636.58
			Surviving	\$6,966.51				\$362,670.07	\$369,636.58
46.	MAYFAIR ACCESSORIES INT'L LTD	14127	Asserted	\$841,716.89				\$1,453,395.97	\$2,295,112.86
			Surviving	\$5,529.60				\$2,289,583.26	\$2,295,112.86
47.	MEENU CREATION LLP	1546	Asserted	\$323,931.49				\$217,973.28	\$541,904.77
			Surviving	\$277,048.49				\$264,856.28	\$541,904.77
48.	MEENU CREATION LLP	1852	Asserted	\$222,056.82				\$65,489.81	\$287,546.63
			Surviving	\$146,201.82				\$141,344.81	\$287,546.63
49.	Mercuries Asia Ltd.	247	Asserted	\$9,540.00				\$9,540.00	\$9,540.00
			Surviving	\$0.00				\$9,540.00	\$9,540.00
50.	Mercuries Asia Ltd.	279	Asserted	\$13,769.40				\$13,769.40	\$13,769.40
			Surviving	\$0.00				\$13,769.40	\$13,769.40
53.	MKK Enterprises Corp (DUNS#86681326)	810	Asserted	\$2,507,711.58		\$182,172.90		\$3,829,926.46	\$6,519,810.94
			Surviving	\$2,084,209.43		\$182,172.90		\$4,253,428.61	\$6,519,810.94
54.	MOVEIS K1 LTDA	14222	Asserted	\$296,103.51			\$296,103.50		\$592,207.01
			Surviving	\$0.00			\$296,103.50		\$592,207.01
55.	Nano Star Ventures Limited	2274	Asserted	\$18,918.00				\$235,963.59	\$254,881.59
			Surviving	\$9,427.47				\$245,454.12	\$254,881.59
56.	One To One Garment Mfg., Ltd.	1782	Asserted	\$1,123.20				\$56,516.50	\$57,639.70
			Surviving	\$0.00				\$57,639.70	\$57,639.70
57.	One To One Garment Mfg., Ltd.	1960	Asserted	\$109,396.32				\$136,892.94	\$246,289.26
			Surviving	\$0.00				\$246,289.26	\$246,289.26
60.	P.K. Douglass Inc.	8516	Asserted	\$30,778.80				\$30,778.80	\$30,778.80
			Surviving	\$14,076.00				\$16,702.80	\$30,778.80
61.	PCL Co Limited	10928	Asserted	\$829,191.84				\$649,685.31	\$1,478,877.15
			Surviving	\$381,546.07				\$1,097,331.08	\$1,478,877.15
63.	Plumbing Technologies, LLC	11179	Asserted	\$166,563.40				\$166,563.40	\$166,563.40
			Surviving	\$0.00				\$166,563.40	\$166,563.40
64.	QUALITY HOUSE INT	13284	Asserted	\$141,342.75				\$642,984.39	\$784,327.14
			Surviving	\$62,324.18				\$722,002.97	\$784,327.14
65.	R2P GROUP INC	832	Asserted	\$421,463.96					\$421,463.96
			Surviving	\$121,913.28					\$299,550.68
66.	Regency International Marketing Corp.	349	Asserted	\$42,900.00				\$412,695.32	\$455,595.32
			Surviving	\$22,800.00				\$432,795.32	\$455,595.32
68.	SHENZHEN EVERBEST MACHINERY INDUSTRY CO., LTD	14047	Asserted	\$391,387.44				\$1,500,543.18	\$1,891,930.62
			Surviving	\$163,501.84				\$1,728,428.78	\$1,891,930.62
69.	SHI YI FOOTWEAR MFG FACTORY	3182	Asserted	\$36,277.32				\$40,133.88	\$76,411.20
			Surviving	\$0.00				\$76,411.20	\$76,411.20
71.	Sunny Days Entertainment, LLC	1077	Asserted	\$55,918.73				\$136,744.81	\$192,663.54
			Surviving	\$6,285.53				\$186,378.01	\$192,663.54
72.	Sunny Jet Textiles Co, Ltd	1388	Asserted	\$21,429.72					\$21,429.72
			Surviving	\$285.43					\$21,144.29
73.	Sunny Jet Textiles Co.,Ltd	179	Asserted	\$10,082.88					\$10,082.88
			Surviving	\$0.00					\$10,082.88
74.	Superb International Co., Ltd	10281	Asserted	\$232,566.31					\$232,566.31
			Surviving	\$0.00					\$232,566.31
75.	Superb International Co., Ltd	10733	Asserted	\$271,234.49					\$271,234.49
			Surviving	\$59,881.30					\$211,353.19

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76.	Superb International Co., Ltd	12087	Asserted	\$749,222.08					\$749,222.08
			Surviving	\$0.00					\$749,222.08
77.	Superb International Co., Ltd	12092	Asserted	\$115,915.02	\$97,584.02				\$213,499.04
			Surviving	\$0.00	\$97,584.02				\$213,499.04
78.	Superb International Co., Ltd	12944	Asserted	\$171,923.71	\$52,630.96				\$224,554.67
			Surviving	\$0.00	\$52,630.96				\$224,554.67
79.	Superb International Co., Ltd	13228	Asserted	\$84,269.16					\$84,269.16
			Surviving	\$0.00					\$84,269.16
80.	Suzhou Chunju Electric Co Ltd.	6823	Asserted	\$109,132.80					\$268,992.90
			Surviving	\$0.00					\$378,125.70
93.	Xiamen Golden Textile Imp & Exp Co, LTD	485	Asserted	\$416,050.31					\$439,433.02
			Surviving	\$266,805.87					\$588,677.46
94.	Xiamen Golden Textile Imp&Exp Co., Ltd	716	Asserted	\$767,310.44					\$481,506.24
			Surviving	\$534,724.74					\$714,091.94
95.	Yat Fung (Macao Commercial Offshore) Ltd.	5314	Asserted	\$45,257.40					\$79,625.19
			Surviving	\$44,606.25					\$80,276.34
96.	Zenithen (Hong Kong) Limited	4546	Asserted	\$23,020.80					\$23,020.80
			Surviving	\$0.00					\$23,020.80
97.	Zhejiang Kata Technology Co., Ltd	647	Asserted	\$1,403,587.38					\$1,403,587.38
			Surviving	\$545,086.90					\$858,500.48
98.	ZURU LLC	14681	Asserted	\$212,658.62					\$410,330.96
			Surviving	\$182,941.64					\$227,389.32

¹ Asserted Claim amounts include any asserted unliquidated amounts.

² As set forth in the Objection, the Debtors seek to reclassify all Claims listed herein on the basis that the Claims relate to goods received by the Debtors outside the 503(b)(9) Window (as defined in the Objection).